General Assembly

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Sixty-eighth session
Agenda item 89 (*b*)

Resolution adopted by the General Assembly on 5 December 2013

[*on the report of the First Committee (A/68/401)*]

68/23. Objective information on military matters, including transparency of military expenditures

The General Assembly,

Recalling its resolutions 53/72 of 4 December 1998, 54/43 of 1 December 1999, 56/14 of 29 November 2001, 58/28 of 8 December 2003, 60/44 of 8 December 2005, 62/13 of 5 December 2007, 64/22 of 2 December 2009 and 66/20 of 2 December 2011 on objective information on military matters, including transparency of military expenditures,

Recalling also its resolution 35/142 B of 12 December 1980, which introduced the United Nations system for the standardized reporting of military expenditures, its resolutions 48/62 of 16 December 1993, 49/66 of 15 December 1994, 51/38 of 10 December 1996 and 52/32 of 9 December 1997, in which the General Assembly called upon all Member States to participate in the system, and its resolution 47/54 B of 9 December 1992, in which the Assembly endorsed the guidelines and recommendations for objective information on military matters and invited Member States to provide the Secretary-General with relevant information regarding their implementation,

Noting that, since then, national reports on military expenditures and on the guidelines and recommendations for objective information on military matters have been submitted by a number of Member States belonging to different geographical regions,

Convinced that the improvement of international relations forms a sound basis for promoting further openness and transparency in all military matters,

Convinced also that transparency in military matters is an essential element for building a climate of trust and confidence between States worldwide and that a better flow of objective information on military matters can help to relieve international tension and is therefore an important contribution to conflict prevention,

Noting the role of the standardized reporting system, as instituted through its resolution 35/142 B, as an important instrument to enhance transparency in military matters,

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Conscious that the value of the standardized reporting system would be enhanced by a broader participation of Member States,

Noting that a periodic review of the United Nations Report on Military Expenditures could facilitate its further development and maintain its continued relevance and operation, and recalling that, in its resolution 66/20, the General Assembly recommended the establishment of a process for periodic reviews and that another review of the continuing relevance and operation of the Report be conducted in five years,

Recalling, in that regard, the report of the Secretary-General on ways and means to implement the guidelines and recommendations for objective information on military matters, including, in particular, on how to strengthen and broaden participation in the standardized reporting system,[1]

Recalling also the report of the Group of Governmental Experts on the Operation and Further Development of the United Nations Standardized Instrument for Reporting Military Expenditures on further ways and means to implement the guidelines and recommendations for objective information on military matters, including, in particular, on how to strengthen and broaden participation in the standardized reporting system,[2]

Welcoming the work of the Secretariat on migrating data submitted on military expenditures to its new, interactive web platform, which includes an online reporting feature, thus increasing user-friendliness and facilitating the submission of reports, in accordance with resolution 66/20,

Noting the efforts of several regional organizations to promote transparency of military expenditures, including standardized annual exchanges of relevant information among their member States,

Noting with concern the downward trend in reporting to the Report on Military Expenditures over the past decade,

Emphasizing the continuing importance of the Report on Military Expenditures under the current political and economic circumstances,

Recalling that, in its resolution 66/20, the General Assembly recommended that, for the purpose of reporting by Member States of their national military expenditures in the framework of the Report on Military Expenditures, "military expenditures" be commonly understood to refer to all financial resources that a State spends on the uses and functions of its military forces and information on military expenditures represent an actual outlay in current prices and domestic currency,

Mindful of the provisions of the Charter of the United Nations, including its Article 26,

1. *Calls upon* Member States, with a view to achieving the broadest possible participation, to provide the Secretary-General, by 30 April annually, with a report on their military expenditures for the latest fiscal year for which data are available, using, preferably and to the extent possible, one of the online reporting forms, including a nil report if appropriate, or, as appropriate, any other format developed in the context of similar reporting on military expenditures to other international or regional organizations;

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[1] A/54/298.

[2] A/66/89 and Corr.1–3.

2. *Recommends* the guidelines and recommendations for objective information on military matters to all Member States for implementation, fully taking into account specific political, military and other conditions prevailing in a region, on the basis of initiatives and with the agreement of the States of the region concerned;

3. *Invites* Member States in a position to do so to supplement their reports, on a voluntary basis, with explanatory remarks regarding submitted data to explain or clarify the figures provided in the reporting forms, such as the total military expenditures as a share of gross domestic product, major changes from previous reports and any additional information reflecting their defence policy, military strategies and doctrines;

4. *Invites* Member States to provide, preferably with their annual report, their national points of contact;

5. *Encourages* relevant international bodies and regional organizations to promote transparency of military expenditures and to enhance complementarities among reporting systems, taking into account the particular characteristics of each region, and to consider the possibility of an exchange of information with the United Nations;

6. *Takes note* of the annual reports of the Secretary-General;[3]

7. *Requests* the Secretary-General, within available resources:

(*a*) To continue the practice of sending an annual note verbale to Member States requesting the submission of their report on military expenditures;

(*b*) To circulate annually a note verbale to Member States detailing which reports on military expenditures were submitted and are available online;

(*c*) To establish a group of governmental experts, on the basis of equitable geographical representation, to review the operation and further development of the United Nations Report on Military Expenditures, including the establishment of a process for periodic reviews in order to ensure the continued relevance and operation of the Report, commencing in 2016, taking into account the views expressed by Member States on the subject and the reports of the Secretary-General on objective information on military matters, including transparency of military expenditures, and to transmit the report of the group of experts to the General Assembly for consideration at its seventy-second session;

(*d*) To continue consultations with relevant international bodies, with a view to ascertaining requirements for adjusting the present instrument in order to encourage wider participation, and to make recommendations, based on the outcome of those consultations and taking into account the views of Member States, on necessary changes to the content and structure of the standardized reporting system;

(*e*) To encourage relevant international bodies and organizations to promote transparency of military expenditures and to consult with those bodies and organizations with emphasis on examining possibilities for enhancing complementarities among international and regional reporting systems and for exchanging related information between those bodies and the United Nations;

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[3] A/58/202 and Add.1–3, A/59/192 and Add.1, A/60/159 and Add.1–3, A/61/133 and Add.1–3, A/62/158 and Add.1–3, A/63/97 and Add.1 and 2, A/64/113 and Add.1 and 2, A/65/118 and Corr.1 and Add.1 and 2, A/66/117 and Add.1, A/67/128 and Add.1 and A/68/131 and Add.1.

(*f*) To continue to foster further cooperation with relevant regional organizations with a view to raising awareness of the Report on Military Expenditures and its role as a confidence-building measure;

(*g*) To encourage the United Nations regional centres for peace and disarmament in Africa, in Asia and the Pacific, and in Latin America and the Caribbean to assist Member States in their regions in enhancing their knowledge of the standardized reporting system;

(*h*) To promote international and regional or subregional symposiums and training seminars and to support the development of an online training course by the Office for Disarmament Affairs of the Secretariat, with the financial and technical support of interested States, with a view to explaining the purpose of the standardized reporting system, facilitating the electronic filing of reports and providing relevant technical instructions;

(*i*) To report on experiences gained during such symposiums and training seminars;

(*j*) To provide, upon request, technical assistance to Member States lacking the capacity to report data and to encourage Member States to voluntarily provide bilateral assistance to other Member States;

8. *Encourages* Member States:

(*a*) To inform the Secretary-General about possible problems with the standardized reporting system and their reasons for not submitting the requested data;

(*b*) To continue to provide the Secretary-General with their views and suggestions on ways and means to improve the future functioning of and broaden participation in the standardized reporting system, including necessary changes to its content and structure, as well as recommendations to facilitate its further development;

9. *Decides* to include in the provisional agenda of its seventieth session, under the item entitled "Reduction of military budgets", the sub-item entitled "Objective information on military matters, including transparency of military expenditures".

60th plenary meeting
5 December 2013